



Philip J. Kellam
Commissioner

Commissioner of the Revenue

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Federal Tax Assistance for EITC Qualifiers

The Commissioner's office prepares and electronically files Federal Tax Returns for persons qualified for the Earned Income Tax Credit (EITC) only.

Qualifications to Prepare and E-file **Federal Returns** for the Earned Income Tax Credit (EITC)

The Commissioner of the Revenue's staff can only prepare and electronically file federal returns that qualify for the EITC. Beginning **January 18, 2022, through October 15, 2022**, the staff is limited to preparing the following for taxpayers 19 years of age or older:

FORMS: 1040

SCHEDULES: A, B, C (expenses of \$35,000 or less), D, 2441, 8812, 8863

Limitations

Earned income and adjusted gross income (AGI) must each be less than:

- \$51,464 (\$57,414 if married filing jointly) with three or more qualifying children
- \$47,915 (\$53,865 if married filing jointly) with two qualifying children
- \$42,158 (\$48,108 if married filing jointly) with one qualifying child
- \$21,430 (\$27,380 married filing jointly) with no qualifying children

Maximum Credit Amounts for Tax Year **2021**:

- \$6,728 with three or more qualifying children
- \$5,980 with two qualifying children
- \$3,618 with one qualifying child
- \$1,502 with no qualifying children

Investment income must be \$10,000 or less for the year.